# NOTICE TO TAXPAYERS Fiscal Year 2019 Proposed Budget Hearing

NOTICE IS HEREBY GIVEN that the Board of County Commissioners of Cascade County, Montana, has completed the proposed Budget for Cascade County, Montana for the Fiscal Year 2018-2019 and said budget has been placed on file in the Commission County office and is open for inspection, effective Tuesday, August 28, 2018.

The Public Hearing will be on Tuesday, September 4, 2018 at 9:30 a.m. prior to the time of fixing tax levies and setting a final budget for Fiscal year 2018-2019. The public hearing is for all funds, including, but not limited to:

County-Wide Mill Levied Funds County Road & Reserves Mill Levied Funds County Rural Mill Levied Funds Permissive Medical Levied Funds Sheriff Retirement System Mills Lighting Maintenance Districts

The Board of County Commissioners will meet on Tuesday, September 4, 2018 at 9:30 a.m. in the Commission Chambers, Room 111, Courthouse Annex, 325 Second Avenue North, Great Falls, Montana at which time any taxpayer may appear and be heard for or against any part of said budget.

BOARD OF COUNTY COMMISSIONERS CASCADE COUNTY, MONTANA

Jane Weber, Chairman Joe Briggs, Commissioner James L. Larson, Commissioner

(3117284) 8/26, 9/2

MNAXLP

ITEM:

Resolution 18-68

Adoption of FY2019 Budget and Setting Mill Levies

INITIATED AND PRESENTED BY:

Mary K. Embleton, Budget Officer

**ACTION REQUESTED:** 

**Approval of Resolution 18-68** 

BACKGROUND: In March of 2018, Elected Officials and Department Heads of Cascade County began working on the FY 2019 Budget. On June 11, 2018, a preliminary budget was submitted to the Clerk & Recorder. On June 26, 2018, the Commission approved Resolution 18-57 Adopting a Tentative Interim Operating Budget effective July 1, 2018. Cascade County received the final Certified Taxable Values from the Department of Revenue on August 3, 2018. Pursuant to MCA § 7-6-4020, the Board of County Commissioners of Cascade County, Montana has prepared a preliminary annual operating budget for all operational funds of Cascade County totaling \$77,007,985. Pursuant to MCA § 7-6-4021, the Board of Cascade County Commissioners did cause a notice of a public hearing on the preliminary budget to be published in the *Great Falls Tribune*, the official newspaper of the County which specified that the budget was on file and open for inspection in the office of the County Commissioners beginning on Tuesday, August 28, 2018, and that the Board would meet on Tuesday, September 4, 2018 for the purpose of fixing the final budget, and that any taxpayer could appear and be heard for or against any part of said budget. The Proposed Budget is in balance in compliance with MCA § 7-6-4034.

**RECOMMENDATION:** Approval of Resolution 18-68

### TWO MOTIONS PROVIDED FOR CONSIDERATION:

#### MOTION TO APPROVE:

Madam Chair, I move that the Commission approve Resolution 18-68 Adopting a Budget for Fiscal Year 2018-2019 for the County of Cascade Montana.

#### MOTION TO DISAPPROVE:

Madam Chair, I move that the Commission disapprove Resolution 18-68 Adopting a Budget for Fiscal Year 2018-2019 for the County of Cascade Montana.

#### IN THE MATTER OF ADOPTING A BUDGET FOR FISCAL YEAR 2018-2019

**RESOLUTION 18-68** 

WHEREAS, pursuant to MCA § 7-6-4020, the Board of County Commissioners of Cascade County, Montana has prepared a preliminary annual operating budget;

WHEREAS, pursuant to MCA § 7-6-4021, the Board of Cascade County Commissioners did cause a notice of a public hearing on the preliminary budget to be published in the *Great Falls Tribune*, the official newspaper of the County, and has subsequently held a public hearing on the proposed budget of Cascade County for Fiscal Year 2018/2019 as required by law; and

WHEREAS, the said notice of completion of the Preliminary Budget as duly published in the *Great Falls Tribune*, specified that the budget was on file and open for inspection in the office of the County Commissioners beginning on Tuesday, August 28, 2018, and that the Board would meet on Tuesday, September 4, 2018, for the purpose of fixing the final budget, and that any taxpayer could appear and be heard for or against any part of said budget; and

WHEREAS, the Board of County Commissioners is considering adoption of the Preliminary Budget as presented which encompasses component budget responsibilities prescribed by MCA §7-6-4020(3) as the Final Budget for Fiscal Year July 1, 2018 through June 30, 2018 (FY 2018-2019); and

WHEREAS, MCA § 7-6-4031 allows the Board of County Commissioners or their designated official to transfer appropriations between items within the same fund,

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of County Commissioners of Cascade County that the Final Budget for Fiscal Year July 1, 2018 through June 30, 2019 (FY 2018-2019) in the amount of \$77,007,985.00 is hereby formally approved and adopted, and warrants shall be issued in accordance with the budget and relevant laws, and

**NOW, THEREFORE, BE IT HEREBY FURTHER RESOLVED** by the Board of County Commissioners of Cascade County that for the duration of FY 2018-2019, authority is delegated to the Budget Officer for Cascade County, to transfer appropriations between items within the same fund upon the request of the Department Head or Elected Official responsible for that fund, and without increasing the amount appropriated to that fund.

Passed and Adopted this 4th day of September, 2018.

BOARD OF COUNTY COMMISSIONERS CASCADE COUNTY, MONTANA
Jane Weber, Chairman
Joe Briggs, Commissioner
James L. Larson, Commissioner
Attest On the this 4 <sup>th</sup> day of September, 2018, I hereby attest the above-written signatures of the Cascade County Commissioners.
Rina Fontana Moore, Cascade County Clerk & Recorder

ITEM:

**Resolution 18-69** 

**Setting Cascade County FY19 Tax Levy Mills** 

**INITIATED AND PRESENTED BY:** 

Mary K. Embleton, Budget Officer

**ACTION REQUESTED:** 

Approval of Resolution 18-69

#### **BACKGROUND:**

The next step in the process after adoption of the budget is setting the tax levies pursuant to MCA § 7-6-4036.

**RECOMMENDATION:** Approval of Resolution 18-69

#### TWO MOTIONS PROVIDED FOR CONSIDERATION:

#### MOTION TO APPROVE:

Madam Chair, I move that the Commission approve Resolution 18-69 Setting Mill Levies for the purpose of property taxation for each county-operated taxing jurisdiction for Fiscal Year 2018-2019 for the County of Cascade Montana.

#### **MOTION TO DISAPPROVE:**

Madam Chair, I move that the Commission disapprove Resolution 18-69 Setting Mill Levies for the purpose of property taxation for each county-operated taxing jurisdiction for Fiscal Year 2018-2019 for the County of Cascade Montana.

## IN THE MATTER OF SETTING CASCADE COUNTY TAX MILLS FOR FISCAL YEAR 2018-2019

**RESOLUTION 18-69** 

WHEREAS, pursuant to MCA § 7-6-4036, the Board of County Commissioners of Cascade County, Montana is required to fix the tax levy for each taxing jurisdiction within the county; and

WHEREAS, pursuant to MCA § 7-6-4021, the Board of Cascade County Commissioners did cause a notice of a public hearing on all Cascade County proposed tax levies to be published in the *Great Falls Tribune*, the official newspaper of the County, and has subsequently held a public hearing on the proposed tax levies of Cascade County for Fiscal Year 2018-2019 as required by law; and

**WHEREAS,** the said notice of public hearing as duly published in the *Great Falls Tribune*, specified that the Board would meet on Tuesday, September 4, 2018, for the purpose of fixing the tax levies, and that any taxpayer could appear and be heard for or against any part of said levies; and

WHEREAS, the Board of County Commissioners is considering adoption of the proposed tax levies as delineated on the attached Schedule A;

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of County Commissioners of Cascade County that the Cascade County Tax Levies as contained in the attached Schedule A are hereby formally approved and fixed.

Passed and Adopted this 4<sup>th</sup> day of September, 2018.

BOARD OF COUNTY COMMISSIONERS
CASCADE COUNTY, MONTANA

Jane Weber, Chairman

Joe Briggs, Commissioner

Attest
On the this 4<sup>th</sup> day of September, 2018, I hereby attest the above-written signatures of the Cascade County Commissioners.

Rina Fontana Moore, Cascade County Clerk & Recorder

## **Agenda Action Report**

### prepared for the

## **Cascade County Commission**

ITEM:

**Resolution 18-64** 

In the Matter of Assessment for Rural Lighting Districts to levy and assess upon all property within the following rural improvement lighting districts the cost of maintaining the lighting systems to be

effective on the 2018/2019 tax levy.

**INITIATED BY:** 

Rina Fontana Moore, Cascade County Clerk & Recorder

**ACTION REQUESTED:** 

**Approval of Resolution 18-64** 

PRESENTED BY:

Rina Fontana Moore, Cascade County Clerk & Recorder

#### SYNOPSIS:

Section 7-12-2202, MCA, states that by the later of the first Thursday after the first Tuesday in September or 30 days after receiving certified taxable values, the board shall pass and finally adopt a resolution levying and assessing upon all the property within the district an amount equal to the whole cost of maintaining the lighting system.

The current assessments for rural improvement districts #6, #13, #17, #21, and both #23 are in need of adjustment in order to pay the lighting expenses for the fiscal year 2018/2019.

R.I.D. #6 View Crest Addition \$556.18 R.I.D. #13 Skyline Addition -Stan Oil Tracts \$ 419.65 R.I.D. #21 Black Eagle \$613.38 R.I.D. #23 Black Eagle Comm Center \$ 19,305.15 R.I.D #17 Little Chicago Addition, Black Eagle \$5,208.47

#### **RECOMMENDATION:**

The Cascade County Clerk & Recorder recommends approval of Resolution 18-64

#### TWO MOTIONS PROVIDED FOR CONSIDERATION

#### **MOTION TO APPROVE:**

"Madam Chair, I move the Cascade County Commission approve Resolution 18-64, assessments for rural lighting districts for Fiscal Year 2018/2019."

#### **MOTION TO DISAPPROVE:**

"Madam Chair, I move the Cascade County Commission disapprove Resolution 18-64, assessments for rural lighting districts for Fiscal Year 2018/2019."

### BEFORE THE BOARD OF COUNTY COMMISSIONERS

IN THE MATER OF ASSESSMENTS FOR RURAL LIGHTING DISTRICTS

Resolution 18-64

WHEREAS, Section 7-12-2202, MCA, states that by the later of the first Thursday after the first Tuesday in September or 30 days after receiving certified taxable values, the board shall pass and finally adopt a resolution levying and assessing upon all the property within the district an amount equal to the whole cost of maintaining the lighting system; and

WHEREAS, the current assessments for rural improvement districts #6, #13, #17, #21, and both #23 are in need of adjustment in order to pay the lighting expenses for the next fiscal year: and

NOW, THEREFORE, BE IT HERREBY RESOLVED by this Board of County Commissioners of Cascade County, Montana to levy and assess upon all property within the following rural improvement lighting districts the cost of maintaining the said lighting systems, to be effective on the 2018/2019 tax levy:

	R.I.D.	#6	View Crest A	Addition		\$ <b>556.18</b>					
	R.I.D.	#13	Skyline Addi	ition – Stan Oil T	racts	\$ 419.65					
	R.I.D.	#17	Little Chicag	o Addition, Blac	k Eagle	\$ 5208.47					
	R.I.D.	#21	Black Eagle			\$ 613.38					
	R.I.D.	#23	Black Eagle	Comm Center		\$ 19305.15					
BOAR	D OF CO	UNTY	at the Commis COMMISSIONE		ld on this	day of	, 2018.				
Jane '	Weber,	Chair									
Joe B	riggs, Co	ommiss	ioner								
Jame	s L. Lars	on, Cor	nmissioner								
On th Casca	is de Cour	day	of, missioners.	2018, I hereby a	ttest the above-	written signatures	of the				
RINA	FONTAI	VA MO	ORE, CASCADE	COUNTY CLERK	& RECORDER						

		SET BU	JDGET & TAX A	SSESSMENTS FO	R		
			FY 201	L8			
			Expected % increase is 3%	Budgeted Reserve % 10%			
LIGHTING DISTRICT NUMBER	FUND	Prior FY Total Expense 300.341	Current FY Budgeted Expense	Reserve % of Current FY Budgeted amount	Budget + Reserve	Reserve at End of Prior Year	FINAL ASSESSMENT REQUIRED
#6 View Crest	2406	\$ 547.87	\$ 564.31	\$ 56.43	\$ 620.74	\$ 63.89	\$ 556.85
#13 Skyline Addition	2413	\$ 415.39	\$ 427.85	\$ 42.79	\$ 470.64	\$ 50.05	\$ 420.59
#17 Little Chicago - Black Eagle	2417	\$ 5,126.07	\$ 5,279.85	\$ 527.99	\$ 5,807.84	\$ 599.40	\$ 5,208.44
#21 Black Eagle	2421	\$ 547.87	\$ 564.31	\$ 56.43	\$ 620.74	\$ 6.60	\$ 614.14
#23 Black Eagle	2423	\$ 19,719.26	\$ 20,310.84	\$ 2,031.08	\$ 22,341.92	\$ 3,036.16	\$ 19,305.76
Totals		\$ 26,356.46	\$ 27,147.15	\$ 2,714.72	\$ 29,861.87	\$ 3,756.10	\$ 26,105.77
ADDITIONAL INFORMATION TO CL	ARIFY BASIS	OF FINAL ASSESSM	IENTS				
Identification	Identification FUND Current Tax year Assessment Assessment		% Change in Assessment from Prior Year		To be used on parcel assessment spreadsheet % to increase/decrease	Amount to assess with rounding corrected	
#6 View Crest	2406	\$ 556.85	\$ 537.00	3.70%		0.036958492	\$ 556.18
#13 Skyline Addition	2413	\$ 420.59	\$ 432.00	-2.64%		-0.026419282	\$ 419.65
#17 Little Chicago - Black Eagle	2417	\$ 5,208.44	\$ 5,259.00	-0.96%		-0.009614507	\$ 5,208.47
#21 Black Eagle	2421	\$ 614.14	\$ 611.00	0.51%		0.005133732	\$ 613.38
#23 Black Eagle	2423	\$ 19,305.76	\$ 18,488.00	4.42%		0.04423202	\$ 19,305.15
Totals		\$ 26,105.77	\$ 25,327.00				\$ 26,102.83
							Lighting distr

# CASCADE COUNTY WORKSHEET FOR LIGHTING DISTRICTS #6, #13, #17, #21, & #23

Prior year Data		Prior	year date range	7	7/1/17 - 6/30/18						
Fund Number	District Description	Pri	or Year Actual Expense 300.341		Prior EOY Cash Balance 101.000	Prior Year A/P Actual 202.000	,	rior Tax Year Assessment (budgeted) 36.3020	R	Prior Year eserve at EOY	
2406-999-C0263	#6 View Crest	\$	547.87	\$	109.25	\$ 45.36	\$	537.00	\$	63.89	
2413-999-C0263	#13 Skyline Addition	\$	415.39	\$	84.46	\$ 34.41	\$	432.00	\$	50.05	May be annexed in 2018
2417-999-C0263	#17 Little Chicago - Black Eagle	\$	5,126.07	\$	1,023.91	\$ 424.51	\$	5,259.00	\$	599.40	
2421-999-C0263	#21 Black Eagle	\$	547.87	\$	51.96	\$ 45:36	\$	611.00	\$	6.60	
2423-999-C0263	#23 Black Eagle	\$	19,719.26	\$	4,580.24	\$ 1,544.08	\$	18,488.00	\$	3,036.16	

ITEM:

**Resolution 18-70** 

Setting FY19 Tax Levy Mills for all other taxing

jurisdictions in Cascade County

INITIATED AND PRESENTED BY:

Mary K. Embleton, Budget Officer

**ACTION REQUESTED:** 

Approval of Resolution 18-70

#### BACKGROUND:

The last step in the process after adoption of the budget and setting the county operating tax levies is the setting of all other taxing jurisdiction tax levy mills pursuant to MCA § 7-6-4036.

**RECOMMENDATION:** Approval of Resolution 18-70

#### TWO MOTIONS PROVIDED FOR CONSIDERATION:

#### MOTION TO APPROVE:

Madam Chair, I move that the Commission approve Resolution 18-70 Setting Mill Levies for the purpose of property taxation for all other taxing jurisdictions in Cascade County for Fiscal Year 2018-2019.

#### MOTION TO DISAPPROVE:

Madam Chair, I move that the Commission disapprove Resolution 18-70 Setting Mill Levies for the purpose of property taxation for all other taxing jurisdictions in Cascade County for Fiscal Year 2018-2019.

#### IN THE MATTER OF SETTING TAX MILL LEVIES FOR INDEPENDENT TAXING JURISDICTIONS FOR FISCAL YEAR 2018-2019

**RESOLUTION 18-70** 

WHEREAS, pursuant to MCA § 7-6-4036, the Board of County Commissioners of Cascade County, Montana is required to fix the tax levy for each taxing jurisdiction within the county; and

WHEREAS, pursuant to various sections of the Montana Code Annotated, each of the independent taxing jurisdictions within Cascade County is required to publicly set their tax mill levy and forward said information to the county for inclusion on the property tax bills; and

WHEREAS, pursuant to MCA § 7-6-4021, the Board of Cascade County Commissioners did cause a notice of a public hearing on all Cascade County jurisdiction's tax levies to be published in the *Great Falls Tribune*, the official newspaper of the County and has subsequently held a public hearing on the proposed tax levies to be included on the Cascade County tax bills for Fiscal Year 2018/2019 as required by law; and

WHEREAS, the said notice of public hearing as duly published in the *Great Falls Tribune*, specified that the Board would meet on Tuesday, September 4, 2018, for the purpose of fixing the tax levies, and that any taxpayer could appear and be heard for or against any part of said levies; and

WHEREAS, the Board of County Commissioners has received from the various independent taxing jurisdictions their tax levies for the Fiscal Year 2018-2019 as delineated on the attached Schedule A;

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of County Commissioners of Cascade County that the independent taxing jurisdictions' tax levies as contained in the attached Schedule A are hereby formally approved and fixed.

Passed and Adopted this 4th day of September, 2018.

BOARD OF COUNTY COMMISSIONERS	
CASCADE COUNTY, MONTANA	
Jane Weber, Chairman	
Joe Briggs, Commissioner	
James L. Larson, Commissioner	
Attest	
On the this 4th day of September, 2018, I hereby attest	the above-written signatures of the
Cascade County Commissioners.	
Rina Fontana Moore, Cascade County Clerk & Recor	der

ITEM:

Resolution 18-71 Emergency (2) Mills

**INITIATED AND PRESENTED BY:** 

John Stevens, DES Coordinator

**ACTION REQUESTED:** 

**Approval Resolution #18-71** 

#### **BACKGROUND:**

On or about June 18, 2018, Cascade County experienced severe flooding that threatened the lives and property of residents and caused widespread damage to public and private property and resulted in a disaster declaration by Cascade County on July 5, 2018. Floodwaters have now receded and although the County has committed all available resources and taken all possible action to alleviate the situation, based upon estimated costs and expenses it appears that local resources are not adequate to repair the extensive damage to public infrastructure.

Montana law authorizes the governing body of the county, by unanimous vote, to levy emergency millage not to exceed 2 mills on the taxable value of the county outside the municipalities. Having considered the estimated costs and expenses necessary to repair the extensive damage to public infrastructure caused by the spring flooding disaster, imposition of the emergency millage not to exceed 2 mills on the taxable value of the county outside the municipalities is warranted for Fiscal Year 2018-2019.

#### RECOMMENDATION:

Approval of Resolution #18-71 appropriating two (2) mills to the Emergency Fund Number 2260.

### TWO MOTIONS PROVIDED FOR CONSIDERATION:

#### **MOTION TO APPROVE:**

Madam Chair, I move that the Commissioners approve Resolution #18-71 appropriating two (2) mills to the Emergency Fund Number 2260.

#### **MOTION TO DISAPPROVE:**

Madam Chair, I move that the Commissioners disapprove Resolution #18-71 appropriating two (2) mills to the Emergency Fund Number 2260.

IN THE MATTER OF LEVING EMERGENCY MILLAGE DURING FISCAL YEAR 2019

**RESOLUTION 18-71** 

WHEREAS, beginning on or about June 18, 2018, Cascade County experienced severe flooding that threatened the lives and property of residents and caused widespread damage to public and private property; and,

WHEREAS, floodwaters have now receded and although the County has committed all available resources and taken all possible action to alleviate the situation, local resources are not adequate to repair the extensive damage to public infrastructure; and

WHEREAS, on July 5, 2018, the Board of County Commissioners declared a disaster as established in Resolution No. 18-60, R0357679, in accordance with MCA § 10-3-403 because estimated expenditures for repair are beyond the financial capability of the County; and

WHEREAS, Section 10-3-405(1), MCA, authorizes the governing body of the county to levy millage not to exceed 2 mills on the taxable value of the county outside the municipalities; and

WHEREAS, Section 10-3-405(4), MCA, requires that all levies passed be by a unanimous vote of the governing body; and

WHEREAS, Section 10-3-405(5), MCA, provides that funds levied for an emergency and remaining when no further expenditures are necessary shall remain in a separate emergency fund and shall be used only for expenditures arising from future emergencies.

**NOW, THEREFORE BE IT RESOLVED**, that two (2) mills on the taxable valuation of the county outside the incorporated municipalities shall be levied for Fiscal Year 2019 into Emergency Fund Number 2260 for all necessary costs and expenditures related to restoring services and repairing facilities damaged by the flooding which began on June 18, 2018.

**BE IT FURTHER RESOLVED**, that funds levied for this emergency which may be remaining when no further expenditures are necessary shall remain in a separate emergency fund and shall be used only for expenditures arising from future emergencies.

**BE IT FURTHER RESOLVED**, that copies of this resolution will be filed with the County Assessor and the Montana Disaster and Emergency Services Division in Helena.

**PASSED AND ADOPTED** by the unanimous vote of the Cascade County Board of Commissioners this 4<sup>th</sup> day of September 2018.

**BOARD OF COUNTY COMMISSIONERS** 

CASCADE COUNTY, MONTANA	
Jane Weber, Chairman	
Joe Briggs, Commissioner	
James L. Larson, Commissioner	
Attest	
On the this 4 <sup>th</sup> day of September 2018, I hereby attest the about Cascade County Commissioners.	ove-written signatures of the
Rina Fontana Moore, Cascade County Clerk & Recorder	

#### BEFORE THE BOARD OF CASCADE COUNTY COMMISSIONERS



DISASTER DECLARATION - FLOODING CASCADE COUNTY, MONTANA

RESOLUTION NO. 18-60

WHEREAS, beginning on June 18, 2018 Cascade County experienced severe flooding that threatened the lives and property of residents and caused widespread damage to public and private property, and,

WHEREAS, on June 20, 2018, the Board of County Commissioners declared a state of emergency as established in Resolution No. 18-58, R0357201, in accordance with MCA sec. 10-3-402, and

WHEREAS, floodwaters have now receded and the County has committed all available resources and taken all possible action to recover from the flood but local resources are not adequate to repair the extensive damage to public infrastructure.

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners that pursuant to MCA sec. 10-3-402(3) the state of emergency declared on June 20, 2018 as Resolution 18-58, R0357201, is hereby rescinded and a disaster is hereby declared for Cascade County pursuant to MCA sec. 10-3-403, because expenditures for repair will be beyond the financial capability of the County.

**BE IT FURTHER RESOLVED**, that copies of this Disaster Declaration Resolution will be filed with the Cascade County Clerk and Recorder and the Montana Disaster and Emergency Services Division in Helena.

PASSED AND ADOPTED by the Board of Cascade County Commissioners this 5<sup>th</sup> day of July 2018.

BOARD OF COUNTY COMMISSIONERS CASCADE COUNTY, MONTANA

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Joe Briggs Commissioner	R0357679 CRS Total Pages: 1 R 0 00 By mejohnson 07/05/2018 10:16:02 AM Cascade County Rina Ft Moore - Clerk & Recorder
Execused	Cascade County, Rina Ft Moore - Clerk & Recorder
James L. Larson, Commissioner	. CARLES
Attest On this Sth day of Old (4/ 20	and the state of t
On this day of 20 the Board of Cascade County Commissioners	18, I hereby attest the above-written signatures of
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Rina Fontana Moore, Cascade County Clerk and Recorder	) Na Johnson
	( Storical C